

**PAYROLL REIMBURSEMENT-JOURNAL VOUCHER**

State Form 46577 (R /2-95)

Approved by State Board of Accounts 1994

Indiana Auditor of State

INSTRUCTIONS: This form is to be used for the purpose or pro-rating payroll costs (Salaries/Social Security/Medicare) between the two (2) expenditure accounts by CHARGING and CREDITING DISBURSEMENTS, based on time worked. When an employee transfers in the middle of an earnings period, or the middle of overlapping earnings periods (between Group A and Group B), the employee MUST BE PAID FROM THE NEW AGENCY FOR THE ENTIRE EARNINGS PERIOD.

**TO BE COMPLETED BY : FORMER AGENCY**  
(forward all copies to the Auditor of State, Accounting Department)

Name of agency		Agency L1/L2		Agency number
Name of employee		Social Security number		
Pay period ending:		Payroll group (check one) <input type="checkbox"/> A <input type="checkbox"/> B		
Last date employed by former agency (month, day, year)	Number of days/hours (please specify)		By-weekly gross	
<b>Expenditure Account to be CHARGED (debit)</b>				
<b>General Ledger Information</b>		<b>Payroll Information</b>		
Fund	Center	L3	L4	L5
<b>Expenditure Objects and Amounts to be CHARGED (debit)</b>				
<b>Object</b>	<b>Amount</b>	<b>Description</b>	<b>How to Calculate</b>	
510101	\$	Salaries and Wages	Calculate Bi-weekly gross divided by 10 times number of days worked.	
515001	\$	Social Security	Calculate Salaries and Wages amount times the current Social Security rate.	
514001	\$	Medicare	Calculate Salaries and Wages amount times the current Medicare rate.	
Authorized signature			Date signed (month, day, year)	

**TO BE COMPLETED BY: NEW EMPLOYING AGENCY**  
(forward all copies to Auditor of State, Accounting Department)

Name of agency		Agency L1/L2		Agency number
Pay period ending:		Payroll group (check one) <input type="checkbox"/> A <input type="checkbox"/> B		
<b>Expenditure Account to be CREDITED (credit)</b>				
<b>General Ledger Information</b>		<b>Payroll Information</b>		
Fund	Center	L3	L4	L5
Authorized signature			Date signed (month, day, year)	

**TO BE COMPLETED BY: AUDITOR OF STATE, ACCOUNTING DEPARTMENT**

Journal Voucher number	Journal Voucher date
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DISTRIBUTION: Final distribution to be by Auditor of State